Mass Appraisal Report

Residential Neighborhood: Tulalip Reservation Including Waterfront, Leased Land and Port Susan

Appraisal Date: January 1, 2009



Appraisal Date: January 1, 2009

Assessment Year/Tax Year: 2009 Assessment / 2010 Tax

Last Physical Inspection: 2006

Prior Appraisal Date: January 1, 2008

Prior Assessment Year/Tax Year: 2008 Assessment / 2009 Tax

Appraisal Area (Neighborhood): 2314000-2314901

Parcels Appraised: 4875

Summary Of Value Change:

	2008	2009	Value Change	% Change
Land:	616,549,200	591,996,800	-24,552,400	-4.0%
Improvements:	354,453,700	303,003,800	-51,449,900	-14.5%
Total:	971,002,900	895,000,600	-76,002,300	-7.8%

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Appraisal Level and Uniformity

Study Period: January 1 through December 31, 2008

Number of Sales: 40

	2008	2009	Change	% Change
Median Ratio:	0.9331	0.8417	-0.0914	-9.8%
Mean Ratio:	0.9219	0.8476	-0.0743	-8.1%
Weighted Mean:	0.9236	0.8528	-0.0708	-7.7%
PRD:	0.9982	0.9940	-0.0042	-0.4%
COD:	0.1715	0.1585	-0.0130	-7.6%

All data in this report summarized from pre-certification Residential

Data Sources: Characteristics extract and Abstract Report dated:

05/02/2009

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Appraisal Date: January 1, 2009

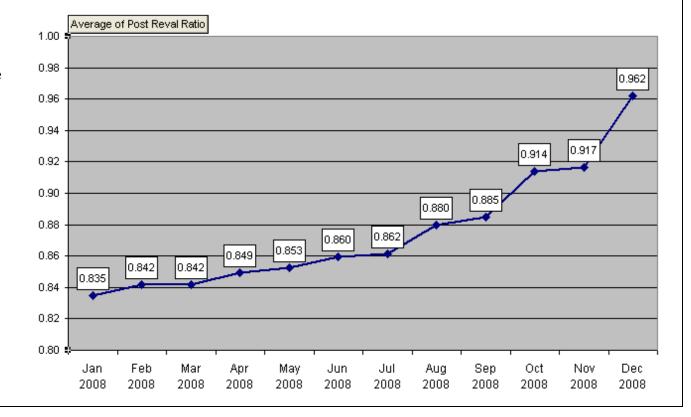


Ratio of Assessed Value

To Sales Price over Time

Avg Ratio of 2009 Assessed Values to 2008 Sales Prices For Single Family Residences In Snohomish County

NOTE: Rising ratios indicate declining sales prices



Mass Appraisal Report

Residential Neighborhood: Tulalip Reservation Including

Waterfront, Leased Land and Port Susan Appraisal Date: January 1, 2009



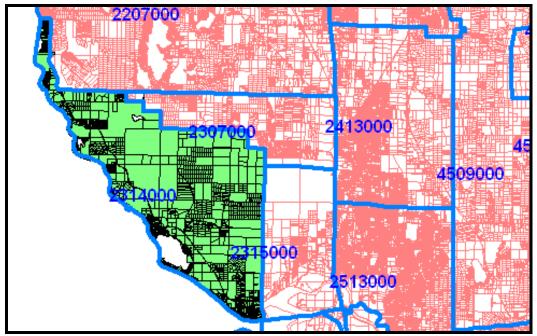
Neighborhood Boundary

And Member Parcels

<u>Legend</u>

Red: Parcels

Green: Member Parcels
Blue: Region Boundary



The map above shows the economic region known as Neighborhood 2314000-2314901 (AKA BMA 2314000-2314901) and its member parcels.

The 'blue' boundary delineates the economic region (neighborhood). Parcels with residential zoning, which lie within the economic region, are denoted in 'green'. Everything else is 'commercial' property which lies within the residential economic region.

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Neighborhood Description

Tulalip Tribes Reservation. An area west of I-5 and south of 140th (Fire Trail Road) excluding neighborhoods 2307000 and 2315000.

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Appraisal Date: January 1, 2009



Value Change Summary

Value Change Summary
By Abstract Group

Property Class	Number of Parcels		2008 Certified Total Value	2009 Calculated Total Value	Value Change	% Change
Agricultural	11	L:	3,277,200	2,338,800	-938,400	-28.6%
1 Igiloululul	11	B:	615,300	609,200	-6,100	-1.0%
		T:	3,892,500	2,948,000	-944,500	-24.3%
Industrial	0	L:	0	0	0	0.0%
211000001101	Ŭ	B:	0	0	0	0.0%
		T:	0	0	0	0.0%
Commercial	21	L:	30,440,700	26,335,400	-4,105,300	-13.5%
		B:	7,583,500	7,394,900	-188,600	-2.5%
		T:	38,024,200	33,730,300	-4,293,900	-11.3%
Residential	3552	L:	377,815,700	389,725,900	11,910,200	3.2%
		B:	343,635,300	292,504,800	-51,130,500	-14.9%
		T:	721,451,000	682,230,700	-39,220,300	-5.4%
Multifamily	6	L:	608,200	575,800	-32,400	-5.3%
•		B:	1,158,500	1,078,600	-79,900	-6.9%
		T:	1,766,700	1,654,400	-112,300	-6.4%
Forest	20	L:	2,021,000	1,423,300	-597,700	-29.6%
		B:	1,440,600	1,406,700	-33,900	-2.4%
		T:	3,461,600	2,830,000	-631,600	-18.2%
Other	1265	L:	202,386,400	171,597,600	-30,788,800	-15.2%
		B:	20,500	9,600	-10,900	-53.2%
		T:	202,406,900	171,607,200	-30,799,700	-15.2%

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Value Change Summary

Value Change Summary
By Abstract Group

	operty Class	Number of Parcels		2008 Certified Total Value	Calculated Total Value	Value Change	% Change
Tota	als	4875	L:	616,549,200	591,996,800	-24,552,400	-4.0%
			B:	354,453,700	303,003,800	-51,449,900	-14.5%
			T:	971,002,900	895,000,600	-76,002,300	-7.8%

2000

Agriculture: Farms General, Open Space Ag, Open Space General

Industrial: Manufacturing Facilities Commercial: Retail, Schools and Churches

Residential: Single Family Residences, Condominiums and Manufactured Homes

2000

Multifamily: All Multiple Family Parcels Including Duplexes and Tri-plexes

Forest: Designated Forest Land and Open Space Timber Other: All Remaining Categories Including Vacant Land

Mass Appraisal Report

Residential Neighborhood: Tulalip Reservation Including Waterfront, Leased Land and Port Susan Appraisal Date: January 1, 2009



Neighborhood Profile

ghborhood Profile By Property Class	Property Class / Use Code	Parcel Count	Sold Parcels	% Sold
Troperty Class	110-Sr Cit Exemption Residual	7	1 al CUS	Sulu
	111-Single Family Residence	1,849	23	1.29
	112-2 Single Family Residences	35	1	2.9%
	113-3 Single Family Residences	1	1	2.7
	116-Comon Wall SFR	4		
	117-Manufac Home (Leased Site)	865	3	0.39
	118-Manufac Home (Owned Site)	294	5	1.79
	119-Manuf Home (MHP)	29	4	13.89
	122-Duplex	3		
	123-Tri-Plex	2		
	124-Four Plex	1		
	183-Non Residential Structure	272	1	0.49
	184-Septic System	2		
	186-Septic & Well	15		
	189-Other Residential	175		
	198-Vacation Cabins	4		
	459-Other Highway NEC	1		
	471-Telephone Communication	1		
	483-Water Util & Irrig & Stg	3		
	484-Sewage Disposal	1		
	489-Other utilities, NEC	4		
	624-Funeral/Crematory Services	1		
	672-Protective Functions	1		

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Neighborhood Profile

leighborhood Profile By		Parcel	Sold	%
Property Class	Property Class / Use Code	Count	Parcels	Sold
	681-Nursery, Primary, Second Sch	1		
	691-Religious Activities	2		
	692-Welfare/Charitable Service	1		
	749-Other Recreation	3		
	761-Parks, General Recreation	2		
	818-Farms General	1		
	830-Open Space Agriculture	7		
	850-Mine Claims Mineral Rights	4		
	880-DF Timber Acres Only	10		
	881-DF Timber Ac w/ ImpAcBldg	3		
	910-Undeveloped Land	1,004	3	0.3%
	911-Vacant Site/Mobile Park	234		
	915-Common Areas	13		
	934-Oceans & Seas	1		
	939-Other Water Areas	9		
	940-Open Space General	3		
	950-Open Space Timber	7		
	Grand Total	4,875	40	0.8%

The first 2 digits of the property class code conform to the 2 digit land use code standards published in the Washington state department of revenue ratio procedures manual, April 1997.

Mass Appraisal Report

Residential Neighborhood: Tulalip Reservation Including Waterfront, Leased Land and Port Susan Appraisal Date: January 1, 2009



Neighborhood Profile

Neighborhood Profile By Land Type	Land Type	Parcel Count	Sold Parcels	% Sold
	21 Designated Forest	6		
	22 Open Space Forest	2		
	23 Open Space General	1		
	24 Open Space Ag	7		
	46 Spt/Well Site	62	1	1.6%
	54 No Perk	26	1	3.8%
	57 Other Acreage Type	487	5	1.0%
	65 Topo Problems I	21		
	81 Tidelands	8		
	88 Contiguous-less than 1 acre	142	1	0.79
	A1 Sewer Fair NH	152		
	B2 Septic Average Mixed NH	186	1	0.59
	B3 Septic - Access DNA Devlpm	30		
	B4 Septic Average NH	286	2	0.79
	B5 Septic UGA	17	1	5.99
	B6 Septic Good Homogenous NH	9		
	CA Common Areas	28		
	LF Land detail not used	6		
	N/A Building only	1,936	9	0.59
	SC SrCit Residual Contiguous	3		
	U1 Waterfront I	28	1	3.69
	U2 Waterfront II	8		
	U3 Waterfront III	17	1	5.99

Mass Appraisal Report

Residential Neighborhood: Tulalip Reservation Including Waterfront, Leased Land and Port Susan Appraisal Date: January 1, 2009



Neighborhood Profile

Neighborhood Profile By Land Type	I and Type	Parcel Count	Sold Parcels	% Sold
Land Type	Land Type U4 Waterfront IV		rarceis	Solu
		6	1	2.20/
	U5 Waterfront V	45	1	2.2%
	U6 Waterfront VI	41	1	2.4%
	U7 Waterfront VII	53		
	U8 Waterfront VIII	62		
	UD Undevelopable Land	128		
	V1 View/Wtrfrt Type I	59		
	V2 View/Wtrfrt Type II	154	5	3.29
	V3 View/Wtrfrt Type III	40	1	2.5%
	V4 View/Wtrfrt Type IV	161	1	0.69
	V5 View/Wtrfrt Type V	32		
	V6 View/Wtrfrt Type VI	307	1	0.39
	V7 View/Wtrfrt Type VII	19		
	V8 View/Wtrfrt Type VIII	30	2	6.79
	W1 Wtrfrt/View Type I	6		
	W2 Wtrfrt/View Type II	1		
	W3 Wtrfrt/View Type III	46	2	4.39
	W4 Wtrfrt/View Type IV	5		
	W5 Wtrfrt/View Type V	172	2	1.29
	W6 Wtrfrt/View Type VI	7		
	W7 Wtrfrt/View Type VII	12		
	W8 Wtrfrt/View Type VIII	21	1	4.89
	Grand Total	4,875	40	0.8%

Mass Appraisal Report

Residential Neighborhood: Tulalip Reservation Including Waterfront, Leased Land and Port Susan Appraisal Date: January 1, 2009



Neighborhood Profile By
Land Type
Parcel Sold %
Count Parcels Sold

N/A: Building Only Accounts (Parcels With No Land)

Mass Appraisal Report

Residential Neighborhood: Tulalip Reservation Including Waterfront, Leased Land and Port Susan Appraisal Date: January 1, 2009



Neighborhood Profile

leighborhood Profile By		Parcel	Sold	%
House Type 11 - 1 Story 12 - 1 Story Bsmt 14 - 1 1/2 Story 15 - 1 1/2 Story Bsm 17 - 2 Story 18 - 2 Story Bsmt 20 - 2+ Story 21 - 2+ Story 21 - 2+ Story Bsmt 23 - Split Entry 24 - Tri Level 71 - DW Manuf. Hor 72 - DWB Manuf. Hor 74 - SW Manuf. Hor 77 - TW Manuf. Hor 96 - Geodesic Dome	House Type / Stories	Count	Parcels	Sold
	11 - 1 Story	696	6	0.9%
	12 - 1 Story Bsmt	235	4	1.7%
	14 - 1 1/2 Story	91	4	4.4%
	15 - 1 1/2 Story Bsmt	20		
	17 - 2 Story	271	5	1.8%
	18 - 2 Story Bsmt	87	1	1.1%
	20 - 2+ Story	3		
	21 - 2+ Story Bsmt	4		
	23 - Split Entry	73	4	5.5%
	÷ •	18		
	71 - DW Manuf. Home	266	7	2.6%
	72 - DWB Manuf. Home	2		
	74 - SW Manuf. Home	865	5	0.6%
	77 - TW Manuf. Home	20		
	96 - Geodesic Dome	1		
	N/A	2,223	4	0.2%
	Grand Total	4,875	40	0.8%

N/A: Land Only Accounts Or Non Single Family Structures

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Neighborhood Profile

Neighborhood Profile By Structure Quality / Grade

	Parcel	Sold	%
Quality / Grade	Count	Parcels	Sold
15 Sub Std	7		
25 Low	84	3	3.6%
35 Fair	418	4	1.0%
41 Avg Minus	24	1	4.2%
45 Average	1,222	14	1.1%
49 Avg Plus	184	6	3.3%
55 Good	624	5	0.8%
65 Very Good	84	3	3.6%
75 Excellent	5		
N/A	2,223	4	0.2%
Grand Total	4,875	40	0.8%

N/A: Land Only Accounts Or Miscellaneous Structures (Barns, Sheds, etc).

Mass Appraisal Report

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Neighborhood Profile By Year Built Range

	Parcel	Sold	%
Year Built Range	Count	Parcels	Sold
1900 - 1909	3		
1910 - 1919	6		
1920 - 1929	67		
1930 - 1939	120	1	0.83%
1940 - 1949	148	2	1.35%
1950 - 1959	270	5	1.85%
1960 - 1969	264	6	2.27%
1970 - 1979	367	5	1.36%
1980 - 1989	644	2	0.31%
1990 - 1999	493	7	1.42%
2000 - 2009	270	8	2.96%
N/A	2,223	4	0.18%
Grand Total	4,875	40	0.8%

N/A: Land Only Accounts Or Non Single Family Structures

Mass Appraisal Report

Residential Neighborhood: Tulalip Reservation Including Waterfront, Leased Land and Port Susan Appraisal Date: January 1, 2009



Neighborhood Profile

Neighborhood Profile By		Parcel	Sold	%
Total Living Area Range	Total Living Area Range	Count	Parcels	Sold
N/A	A	2,223	4	0.2%
1 -	499	407		
500	- 749	509	5	1.0%
750	- 999	280	2	0.7%
100	0 - 1249	261	3	1.1%
125	0 - 1499	274	5	1.8%
150	0 - 1749	235	5	2.1%
175	0 - 1999	204	5	2.5%
200	0 - 2249	133	1	0.89
225	0 - 2499	96	3	3.19
250	0 - 2749	77	3	3.99
275	0 - 2999	41	1	2.49
300	0 - 3249	43	2	4.79
325	0 - 3499	21	1	4.89
350	0 - 3749	24		
375	0 - 3999	17		
400	0 - 4249	12		
425	0 - 4499	9		
450	0 - 4749	1		
475	0 - 4999	2		
	0 - Over	6		
	and Total	4,875	40	0.8%

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Neighborhood Profile By
Total Living Area Range

N/A: Parcels Without Structures or Parcel With Structures Which Do Not Have Living Area

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All Sales	Item	2008	2009
	Total Assessed Value	13,486,500	12,452,100
	Total Sales Price	14,602,061	14,602,061
	Average Assessed Value	337,163	311,303
	Average Sales Price	365,052	365,052
	Number in Sample	40	40
	Median Ratio	0.9331	0.8417
	Mean (Average) Ratio	0.9219	0.8476
	Weighted Mean (S.W.A.) Ratio	0.9236	0.8528
	Regression Index (P.R.D.)	0.9982	0.9940
	Coefficient of Dispersion (C.O.D.)	0.1715	0.1585

Mass Appraisal Report

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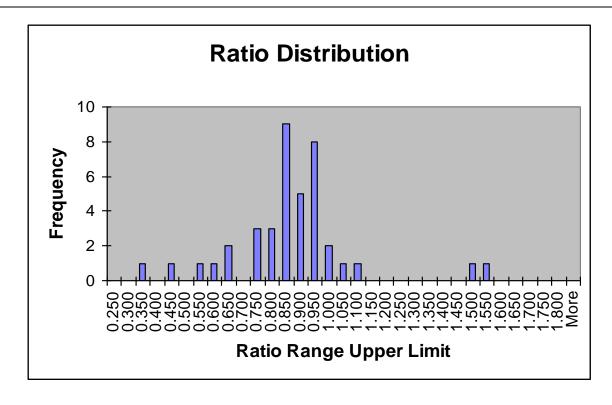
Appraisal Date: January 1, 2009



Ratio Distribution Histogram

All Use Codes

Sales Dated 2008



Each 'tic' on the 'X' axis represents the upper limit of the ratio range. For example, The bar associated with position 1.00 represents all of the parcels whose ratio is greater than 0.95 and less than or equal to 1.00

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Performance Analysis Use Code 111

Item	2008	2009
Total Assessed Value	11,147,100	10,231,700
Total Sales Price	12,106,000	12,106,000
Average Assessed Value	484,657	444,857
Average Sales Price	526,348	526,348
Number in Sample	23	23
Median Ratio	0.9025	0.8614
Mean (Average) Ratio	0.9537	0.8750
Weighted Mean (S.W.A.) Ratio	0.9208	0.8452
Regression Index (P.R.D.)	1.0357	1.0353
Coefficient of Dispersion	0.1381	0.0965

Mass Appraisal Report

Residential Neighborhood: Tulalip Reservation Including Waterfront, Leased Land and Port Susan

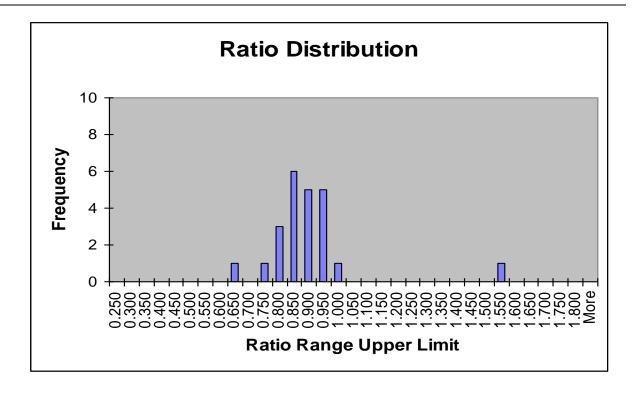
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Ratio Distribution Histogram

Use Code 111

Sales Dated 2008



Each 'tic' on the 'X' axis represents the upper limit of the ratio range. For example, The bar associated with position 1.00 represents all of the parcels whose ratio is greater than 0.95 and less than or equal to 1.00

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Qualified Sales

	Use	Land	Year			Total	Total	Sale		Sales	Post Reval
Parcel Number	Code	Type	r ear Built	Style	Grade	Living Area	Value	Date Date	V/I	Sales Price	Revai Ratio
30041400401200	118	57	2008	71 - DW Manuf. Home	65 Very Good	1,615	266,700	12/12/2008	I	295,950	0.90
30041700400300	111	U6	2006	11 - 1 Story	49 Avg Plus	1,776	452,900	5/29/2008	Ι	575,000	0.79
30041700400800	910	U1		N/A	N/A	,	161,300	6/23/2008	V	200,000	0.81
30042300302900	112	57	1996	17 - 2 Story	49 Avg Plus	2,700	499,500	9/29/2008	I	475,000	1.05
30042600200300	118	57	1999	71 - DW Manuf. Home	55 Good	1,782	228,900	5/1/2008	I	275,600	0.83
30042600400800	118	B4	1979	71 - DW Manuf. Home	45 Average	1,320	163,200	8/8/2008	I	160,000	1.02
30043600300300	111	B4	1935	14 - 1 1/2 Story	35 Fair	1,116	186,500	11/10/2008	I	204,600	0.91
00381800002300	111	V2	1967	12 - 1 Story Bsmt	45 Average	1,932	374,000	6/18/2008	I	455,000	0.82
00381800003400	111	V2	1965	11 - 1 Story	35 Fair	624	199,100	3/11/2008	I	238,000	0.84
00381900000100	111	W3	1982	14 - 1 1/2 Story	45 Average	1,840	696,300	9/17/2008	I	783,000	0.89
00381900000200	111	W3	1957	14 - 1 1/2 Story	49 Avg Plus	1,734	758,500	6/25/2008	I	870,000	0.87
00382300200401	117	N/A	1962	74 - SW Manuf. Home	25 Low	1,306	2,700	10/31/2008	I	3,736	0.72
00382500110701	117	N/A	1967	71 - DW Manuf. Home	45 Average	994	10,700	10/1/2008	I	20,300	0.53
00394507000100	910	W5		N/A	N/A		398,000	3/26/2008	V	470,000	0.85
00394507000900	111	W5	2004	23 - Split Entry	55 Good	2,552	610,000	10/8/2008	I	625,000	0.98
00412500101700	183	88		N/A	N/A		34,100	9/23/2008	I	97,500	0.35
00454000000500	111	B5	1998	11 - 1 Story	41 Avg Minus	1,305	253,600	3/6/2008	I	294,000	0.86
00454000002100	111	V3	1977	23 - Split Entry	45 Average	2,371	321,400	8/22/2008	I	399,950	0.80
00547900000500	910	54		N/A	N/A		18,000	11/6/2008	V	12,000	1.50
00579800000111	111	V2	1956	12 - 1 Story Bsmt	49 Avg Plus	3,473	927,600	7/7/2008	I	1,120,000	0.83
00579800000405	111	V2	2007	17 - 2 Story	65 Very Good	3,180	929,100	3/14/2008	I	1,000,000	0.93
00582600200600	111	V4	1946	12 - 1 Story Bsmt	45 Average	1,768	369,400	4/29/2008	I	472,000	0.78
00600200001404	111	U5	1959	12 - 1 Story Bsmt	45 Average	1,347	347,500	8/1/2008	I	545,000	0.64
00600200001601	111	V8	1986	17 - 2 Story	55 Good	3,056	551,100	4/9/2008	I	690,000	0.80
00600500001400	111	V8	1992	17 - 2 Story	65 Very Good	2,381	590,500	8/25/2008	I	790,000	0.75
				•	-						

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Qualified Sales

Parcel Number	Use Code	Land Type	Year Built	Style	Grade	Total Living Area	Total Value	Sale Date	V/I	Sales Price	Post Reval Ratio
00600500002200	118	V2	1977	71 - DW Manuf. Home	45 Average	1,344	188,700	3/20/2008	I	199,950	0.94
00600900100402	111	W8	1951	14 - 1 1/2 Story	45 Average	2,480	753,600	6/25/2008	I	863,500	0.87
00616500200101	111	N/A	1940	11 - 1 Story	25 Low	1,152	45,200	10/10/2008	I	30,000	1.51
00616700101201	111	N/A	1958	11 - 1 Story	45 Average	572	50,000	3/7/2008	I	55,000	0.91
00852800000800	111	57	1998	11 - 1 Story	45 Average	1,696	294,500	4/18/2008	I	365,000	0.81
00960011400200	119	N/A	1966	74 - SW Manuf. Home	25 Low	720	7,000	11/5/2008	I	7,400	0.95
00960011401300	119	N/A	1967	74 - SW Manuf. Home	35 Fair	586	1,800	10/8/2008	I	4,000	0.45
00960011401600	119	N/A	1972	74 - SW Manuf. Home	45 Average	1,024	9,500	9/19/2008	I	15,500	0.61
00960011403500	119	N/A	1974	71 - DW Manuf. Home	35 Fair	880	20,300	3/28/2008	I	28,000	0.73
30042300401700	111	57	2002	23 - Split Entry	45 Average	1,592	299,500	8/13/2008	I	319,000	0.94
30043600100300	118	46	1995	71 - DW Manuf. Home	55 Good	1,674	191,000	6/25/2008	I	198,625	0.96
00579700001408	111	V6	2007	23 - Split Entry	45 Average	2,808	420,800	2/21/2008	I	457,000	0.92
31033600100400	111	U3	2005	18 - 2 Story Bsmt	49 Avg Plus	2,656	494,800	8/13/2008	I	599,950	0.82
00970000030100	117	N/A	1999	74 - SW Manuf. Home	55 Good	595	19,000	9/9/2008	I	32,500	0.58
30040600103300	111	B2	2005	17 - 2 Story	49 Avg Plus	2,065	305,800	8/7/2008	I	355,000	0.86

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The following sales were not included in the statistical analysis of this report for one of the following reasons:

- The 2008 assessed value did not include improvement value but the sale price included improvements (i.e. new construction that has not been assessed yet for the 2009 assessment).
- The improvements were assessed as less than 100% complete as of July 31, 2008 but the sale price was for a 100% complete home.
- A single family residence or manufactured home that was included in the sale price was torn down or moved after the sale and the 2009 assessed value does not include any improvement value.
- The sales price was less than \$1000.
- The ratio of the 2009 assessed value to the sale price was outside the Department of Revenue Ratio Study guidelines of greater than .25 and less than 1.75.
- The parcel was not in existence for the 2008 assessment and cannot be used for the year-to-year statistical comparison.

						Total					Post
	Use	Land	Year			Living	Total	Sale		Sales	Reval
Parcel Number	Code	Type	Built	Style	Grade	Area	Value	Date	V/I	Price	Ratio
30041500401101	118	N/A	1987	71 - DW Manuf. Home	45 Average	1620	55,600	9/8/2008	I	13,575	4.10
30042300100400	118	B4	1976	71 - DW Manuf. Home	45 Average	1632	1,308,700	3/20/2008	T	3,000,000	0.44
00381900004100	111	V6	1954	11 - 1 Story	25 Low	576	174,300	1/8/2008	T	183,000	0.95